

**UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF MICHIGAN**

In re:

Torrey U Royster

Chapter: 13

Case Number: 24-48014

Judge: Paul R. Hage

Debtor

OBJECTION TO MICHIGAN DEPARTMENT OF TREASURY (PACER NO. 15-1)

NOW COMES, Debtor Torrey U Royster, by and through their attorney, Fairmax Law PLLC, in support of their objection to the Michigan Department of Treasury Proof of Claim filed on January 17, 2025, states as follows:

1. Debtor filed for Chapter 13 relief on August 20, 2024.
2. Creditor, Michigan Department of Treasury, on January 17, 2025, filed a proof of claim No. 15-1 – a priority claim for estimated priority debt for unfilled 2021, 2022, and 2023 tax returns.
3. Debtor is disputing that they owe the amounts being claimed because 2021, 2022, and 2023 tax returns are filed, and copies have been forwarded to Creditor for review.

WHEREFORE, Debtor respectfully requests that this Honorable court sustain their Objection to the Proof of Claim filed by Michigan Department of Treasury.

Respectfully Submitted,

FAIRMAX LAW PLLC

/s/ David Ienna

David Ienna (P77170)

Attorney for Debtor

22161 Outer Dr

Dearborn, MI 48124

(888) 324-7629

david@fairmaxlaw.com

Dated: February 6, 2025

**UNITED STATES BANKRUPTCY COURT
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Chapter: 13

Case Number: 24-48014

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(Proposed)

**ORDER GRANTING DEBTOR'S OBJECTION TO PROOF OF CLAIM NO. 15-1
FILED BY MICHIGAN DEPARTMENT OF TREASURY**

This matter having come before the Court by way of objection of the Chapter 13 Debtor to the allowance of above-referenced claim and service having been made with a notice of hearing allowing a thirty-three (33) day notice period pursuant to F.R.Bankr.P. 3007, the requisite time having passed without a response having been timely served and the Court being otherwise sufficiently advised in the premises;

IT IS HEREBY ORDERED that Claim No. 15-1 is disallowed to the extent it estimates liability for the unfiled 2021, 2022, and 2023 tax returns.

IT IS FUTHER ORDERED that the Chapter 13 Trustee is not required to recoup any funds already paid to the Creditor.

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NOTICE OF OBJECTION TO PROOF OF CLAIM

The Debtor in the above captioned matter has filed an objection to your claim in this Bankruptcy Case.

Your claim may be reduced, modified, or eliminated. You should read these papers carefully and discuss them with you attorney, if you have one.

If you do not want the court to deny or change your claim, then on or before March 13, 2025, you or your lawyer must:

1. File with the court a written response to the objection, explaining your position, at:

U.S. Bankruptcy Court-Court Clerk
211 W. Fort Street
Detroit, MI 48226

If you mail your response to the court for filing, you must mail it early enough so that the court will **receive** it on or before the date stated above.

You must also mail a copy to:

1. Fairmax Law PLLC, Attn: David Ienna, 22161 Outer Dr, Dearborn, MI 48124
2. David Wm Ruskin, Chapter 13 Trustee, Buhl Building, 26555 Evergreen Rd, Ste 1100, Southfield, MI 38076
3. Attend the hearing on the objection, scheduled to be held on March 20, 2025, at 10:00 AM on the 19th floor at 211 West Fort St, Detroit, MI 48226, unless your attendance is excused by mutual agreement between yourself and the objector's attorney. (Unless the matter is disposed of summarily as a matter of law, the hearing shall be a pre-trial conference only; neither testimony nor evidence will be received. A pre-trial scheduling order may

be issued as a result of the pre-trial conference.)

If you or your attorney do not take these steps, the court may decide that you do not oppose the objection to your claim, in which event the hearing will be canceled, and the objection sustained.

Respectfully Submitted,

FAIRMAX LAW PLLC

/s/ David Ienna

David Ienna (P77170)

Attorney for Debtor

22161 Outer Dr

Dearborn, MI 48124

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CERTIFICATE OF SERVICE

I hereby certify that on February 6, 2025, a copy of **the Objection to Michigan Department of Treasury (Pacer Claim No. 15-1)**, proposed order, notice to respondent, and this certificate of service was served electronically or by regular United States mail to the following:

Michigan Department of Treasury

Bankruptcy Unit, P.O. Box 30168
Lansing, MI 48909

Michigan Department of Attorney General

Collections Division
Cadillac Place Building
3030 W. Grand Blvd., Ste. 10-200
Detroit, MI 48202

Respectfully Submitted,

FAIRMAX LAW PLLC

/s/ David Ienna

David Ienna (P77170)

Attorney for Debtor

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Dearborn, MI 48124

(888) 324-7629

david@fairmaxlaw.com

Dated: February 6, 2025